

## Otter Rock Water District Profit & Loss Budget vs. Actual YEAR TO DATE

July 2020 through February 2021

|   | Jul '20 - Fe... | Budget    | \$ Over Bud... | % of Budget |
|---|-----------------|-----------|----------------|-------------|
| <b>Income</b>                                       |                 |           |                |             |
| <b>4010 · Commercial Water Fees</b>                 |                 |           |                |             |
| 4010.1 · Commercial Base Rate                       | 3,929.12        | 5,438.00  | -1,508.88      | 72.3%       |
| 4010.2 · Commercial System Improvement              | 280.00          | 2,880.00  | -2,600.00      | 9.7%        |
| 4010.3 · Commercial Overage Rate                    | 454.28          |           |                |             |
| <b>Total 4010 · Commercial Water Fees</b>           | 4,663.40        | 8,318.00  | -3,654.60      | 56.1%       |
| <b>4020 · Residential Water Fees</b>                |                 |           |                |             |
| 4020.1 · SFR-Base Rate                              | 32,476.00       | 34,080.00 | -1,604.00      | 95.3%       |
| 4020.2 · SFR-System Improvement/Meters              | 22,490.08       | 22,666.67 | -176.59        | 99.2%       |
| <b>Total 4020 · Residential Water Fees</b>          | 54,966.08       | 56,746.67 | -1,780.59      | 96.9%       |
| <b>4040 · Donation</b>                              | 40,060.00       | 600.00    | 39,460.00      | 6,676.7%    |
| <b>4075 · Interest</b>                              | 363.39          | 925.33    | -561.94        | 39.3%       |
| <b>Total Income</b>                                 | 100,052.87      | 66,590.00 | 33,462.87      | 150.3%      |
| <b>Gross Profit</b>                                 | 100,052.87      | 66,590.00 | 33,462.87      | 150.3%      |
| <b>Expense</b>                                      |                 |           |                |             |
| <b>5010 · Contingencies</b>                         | 0.00            | 5,966.67  | -5,966.67      | 0.0%        |
| <b>5020 · Professional Fees</b>                     |                 |           |                |             |
| 5020.1 · Accountant/CPA                             | 1,175.00        | 775.00    | 400.00         | 151.6%      |
| 5020.2 · Accountant/Bookkeeper                      | 610.00          | 0.00      | 610.00         | 100.0%      |
| 5020.3 · Government Fees                            | 450.82          | 0.00      | 450.82         | 100.0%      |
| 5020.4 · Legal                                      | 581.40          | 1,500.00  | -918.60        | 38.8%       |
| 5020.5 · Engineering                                | 3,000.00        |           |                |             |
| 5020.6 · Grant/Loan application fees                | 0.00            | 750.00    | -750.00        | 0.0%        |
| <b>Total 5020 · Professional Fees</b>               | 5,817.22        | 3,025.00  | 2,792.22       | 192.3%      |
| <b>5050 · Building Maintenance</b>                  | 492.82          | 500.00    | -7.18          | 98.6%       |
| <b>5100 · Insurance</b>                             |                 |           |                |             |
| 5100.2 · Worker's Comp                              | 783.51          | 0.00      | 783.51         | 100.0%      |
| <b>Total 5100 · Insurance</b>                       | 783.51          | 0.00      | 783.51         | 100.0%      |
| <b>5300 · Payroll Expenses</b>                      |                 |           |                |             |
| <b>5300.1 · Gross Payroll Superintendent</b>        |                 |           |                |             |
| a · Monthly Salary                                  | 5,000.00        | 16,000.00 | -11,000.00     | 31.3%       |
| b · Hourly Wages                                    | 1,107.21        | 8,920.67  | -7,813.46      | 12.4%       |
| c · Special Projects                                |                 |           |                |             |
| 01 · Spring 3                                       | 0.00            | 640.00    | -640.00        | 0.0%        |
| 02 · Tank 2 Northside                               | 0.00            | 640.00    | -640.00        | 0.0%        |
| 03 · Tank 2 Footing Drain                           | 0.00            | 160.00    | -160.00        | 0.0%        |
| 04 · Ellie Street Repair                            | 0.00            | 480.00    | -480.00        | 0.0%        |
| 05 · Distrtrbution Sys Valve Box                    | 0.00            | 3,333.33  | -3,333.33      | 0.0%        |
| <b>Total c · Special Projects</b>                   | 0.00            | 5,253.33  | -5,253.33      | 0.0%        |
| <b>5300.1 · Gross Payroll Superintendent - O...</b> | 4,924.09        | 0.00      | 4,924.09       | 100.0%      |
| <b>Total 5300.1 · Gross Payroll Superintendent</b>  | 11,031.30       | 30,174.00 | -19,142.70     | 36.6%       |
| <b>5300.2 · Gross Payroll Office Manager</b>        | 4,213.56        | 4,800.00  | -586.44        | 87.8%       |

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| <b>5300.3 · Payroll Taxes</b>                           |                 |           |                |             |
| 5300.3A · Employee payroll taxes                        | 1,084.52        |           |                |             |
| 5300.3B · Employer Payroll taxes                        | 573.06          |           |                |             |
| 5300.3 · Payroll Taxes - Other                          | 1,030.41        | 2,901.32  | -1,870.91      | 35.5%       |
| <b>Total 5300.3 · Payroll Taxes</b>                     | 2,687.99        | 2,901.32  | -213.33        | 92.6%       |
| <b>5300.4 · Payroll Processing Fees</b>                 | 512.60          | 600.00    | -87.40         | 85.4%       |
| <b>Total 5300 · Payroll Expenses</b>                    | 18,445.45       | 38,475.32 | -20,029.87     | 47.9%       |
| <b>5350 · Per-Diem Board &amp; Employees</b>            |                 |           |                |             |
| 5350.2 · Office Manager                                 | 230.01          | 0.00      | 230.01         | 100.0%      |
| 5350.3 · Superintendent                                 | 500.00          | 2,400.00  | -1,900.00      | 20.8%       |
| 5350 · Per-Diem Board & Employees - Other               | 300.00          | 0.00      | 300.00         | 100.0%      |
| <b>Total 5350 · Per-Diem Board &amp; Employees</b>      | 1,030.01        | 2,400.00  | -1,369.99      | 42.9%       |
| <b>5400 · Office Expenses</b>                           |                 |           |                |             |
| 5400.1 · Dues and Subscriptions                         | 942.52          | 120.00    | 822.52         | 785.4%      |
| 5400.2 · Equipment                                      | 87.95           | 375.00    | -287.05        | 23.5%       |
| 5400.3 · Office Supplies                                | 642.15          | 1,066.67  | -424.52        | 60.2%       |
| 5400.4 · Postage  | 281.95          | 210.00    | 71.95          | 134.3%      |
| 5400.5 · Printing                                       | 199.95          | 166.68    | 33.27          | 120.0%      |
| 5400.6 · Website  | 0.00            | 600.00    | -600.00        | 0.0%        |
| 5400.7 · Safety Deposit Box                             | 57.00           | 55.00     | 2.00           | 103.6%      |
| <b>Total 5400 · Office Expenses</b>                     | 2,211.52        | 2,593.35  | -381.83        | 85.3%       |
| <b>5500 · Utilities</b>                                 |                 |           |                |             |
| 5500.1 · Electricity-Office                             | 457.37          | 1,013.33  | -555.96        | 45.1%       |
| 5500.2 · Electricity-Water Tank                         | 235.84          | 240.00    | -4.16          | 98.3%       |
| 5500.3 · Garbage Service                                | 0.00            | 68.00     | -68.00         | 0.0%        |
| 5500.4 · Telephone & Internet                           | 961.13          | 1,000.00  | -38.87         | 96.1%       |
| <b>Total 5500 · Utilities</b>                           | 1,654.34        | 2,321.33  | -666.99        | 71.3%       |
| <b>7000 · Infrastructure Repairs &amp; Maint.</b>       |                 |           |                |             |
| 7000.1 · Engineering/Consulting                         | 1,250.00        | 1,950.00  | -700.00        | 64.1%       |
| 7000.2 · Equipment Rental                               | 0.00            | 333.33    | -333.33        | 0.0%        |
| <b>Total 7000 · Infrastructure Repairs &amp; Maint.</b> | 1,250.00        | 2,283.33  | -1,033.33      | 54.7%       |
| <b>7040 · Meter Installation</b>                        |                 |           |                |             |
| 7040.1 · Materials and Supplies                         | 3,274.96        | 4,737.32  | -1,462.36      | 69.1%       |
| 7040.2 · shipping                                       | 0.00            | 45.33     | -45.33         | 0.0%        |
| 7040.3 · Contract Labor-Excavation                      | 962.50          | 5,096.67  | -4,134.17      | 18.9%       |
| <b>Total 7040 · Meter Installation</b>                  | 4,237.46        | 9,879.32  | -5,641.86      | 42.9%       |
| <b>7050 · Special Projects</b>                          |                 |           |                |             |
| 7050.1 · Spring 3 By Pass Line                          | 0.00            | 800.00    | -800.00        | 0.0%        |
| 7050.2 · Tank 2 North Side Line                         | 0.00            | 1,333.33  | -1,333.33      | 0.0%        |
| 7050.3 · Tank 2 Footing Drain                           | 645.00          | 600.00    | 45.00          | 107.5%      |
| 7050.4 · Ellie Street Repair                            | 0.00            | 1,866.67  | -1,866.67      | 0.0%        |
| 7050.5 · Distribution Sys Valve Box                     | 0.00            | 600.00    | -600.00        | 0.0%        |
| <b>Total 7050 · Special Projects</b>                    | 645.00          | 5,200.00  | -4,555.00      | 12.4%       |

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| <b>7060 · Water Quality Testing</b>                  |                        |                  |                       |                    |
| 7060.1 · Additional Testing                          | 890.00                 | 375.00           | 515.00                | 237.3%             |
| 7060.2 · Monthly Water Testing                       | 359.00                 | 360.00           | -1.00                 | 99.7%              |
| 7060.3 · Routine Testing (annual/bi)                 | 0.00                   | 2,137.00         | -2,137.00             | 0.0%               |
| 7060.4 · Pickup                                      | 19.00                  | 16.00            | 3.00                  | 118.8%             |
| 7060 · Water Quality Testing - Other                 | 45.00                  | 0.00             | 45.00                 | 100.0%             |
| <b>Total 7060 · Water Quality Testing</b>            | <b>1,313.00</b>        | <b>2,888.00</b>  | <b>-1,575.00</b>      | <b>45.5%</b>       |
| <b>7070 · System Repairs &amp; Maintenance</b>       |                        |                  |                       |                    |
| 7070.1 · Contract Labor                              | -160.48                | 0.00             | -160.48               | 100.0%             |
| 7070.2 · Materials & Supplies                        | 560.69                 | 0.00             | 560.69                | 100.0%             |
| 7070.5 · Tools or mis. supplies                      | 614.59                 | 0.00             | 614.59                | 100.0%             |
| <b>Total 7070 · System Repairs &amp; Maintenance</b> | <b>1,014.80</b>        | <b>0.00</b>      | <b>1,014.80</b>       | <b>100.0%</b>      |
| <b>66900 · Reconciliation Discrepancies</b>          | <b>50.00</b>           |                  |                       |                    |
| <b>Total Expense</b>                                 | <b>38,945.13</b>       | <b>75,532.32</b> | <b>-36,587.19</b>     | <b>51.6%</b>       |
| <b>Net Income</b>                                    | <b>61,107.74</b>       | <b>-8,942.32</b> | <b>70,050.06</b>      | <b>-683.4%</b>     |